

Ireland R&D Tax Credits - new 90-day "Pre-Filing" notification

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Summary of this Update & Impact

New R&D tax credit claimants (or those who haven't claimed in 3 years) in the Republic of Ireland, will need to notify Revenue with one or two forms (766C and 766D), 90 days before they file their claim.

This will mean that these claimants will have to get a handle and focus on their R&D tax credit claim, 90 days earlier than in previous years.

Example of Deadlines:

- Financial Year End December > Pre-Filing Notification June > Corporation Tax Deadline September

Note - this is not tax advice, and any tax details should be discussed with your tax agent.

What is this about?

Companies are now required to notify Revenue of its intention to file a claim for the R&D Tax Credit for accounting periods commencing on or after 1 January 2024.

Who needs to file this?

The pre-filing notification applies to:

- companies which are claiming the R&D corporation tax credit for the first time, AND
- companies which have not claimed the R&D credit in any of the previous three accounting periods.

What is needed to be filed?

The pre-filing notification must be in writing in the form prescribed by Revenue and must be filed at least 90 days before the claim for the credit is made. The forms are available on Revenue's [R&D Tax Credit page](#) and at the links below:

- [Research and Development pre-filing form 766C](#) , and/or
- [Research and Development pre-filing form 766D](#) - Expenditure on Buildings & Structures

What's on the form 766C?

Guidance from Revenue on the Forms are copied out here:

When completing the Pre-filing Notification form (766C):

Section 1:

Please provide the numbers of employees engaged in qualifying R&D activities as known at the time of completing the pre-

filing notification form. Where the exact number of qualifying projects is not finalised when completing the pre-filing notification form, please provide an estimate of the number of qualifying R&D projects that the company anticipates will be included in the R&D corporation tax credit claim.

Any expenditure, which has been or is to be met directly or indirectly by grant assistance or any other assistance, is assistance granted by or through:

- the State or another relevant Member State of the EU, the EEA or the UK
- any board established by statute, any public or local authority or any other agency of the State, or of another relevant Member State of the EU, the EEA, or the UK, or an institution, office, agency or other body of the EU, or
- a state, other than the State or a Member State, and any board, authority, institution, office, agency or other body in such state.

Section 2:

A brief synopsis of the R&D activities which were carried out by the company should be provided by the company in respect of R&D projects undertaken. Where multiple projects are involved which may be included in the claim for the credit, the synopsis should give an understanding of what R&D activities were undertaken by the company as a whole.

This should include examples of the projects undertaken.

The R&D activities must be qualifying R&D activities as defined in section 766(1)(a) TCA 1997. Qualifying activities must satisfy all of the following conditions. They must—

1. be systematic, investigative or experimental activities;
2. be in a field of science or technology;
3. involve one or more of the following categories of R&D —
 - a) basic research,
 - b) applied research, or
 - c) experimental development.

In addition, they must:

4. seek to achieve scientific or technological advancement; and
5. involve the resolution of scientific or technological uncertainty.

Section 3:

Any other information or comments that the company considers relevant to the information provided in sections 1 and 2 can be included in this section.

Other comments

1. The pre-filing notification form is not a claim for the R&D corporation tax credit.
2. Any claim for the R&D corporation tax credit shall be made on the Form CT1 within 12 months from the end of the accounting period in which the expenditure on research and development giving rise to the claim is incurred.
3. This form shall not apply where the company has made an R&D claim under section 766 or section 766C TCA 1997 in respect of any of the three immediately preceding accounting periods.

4. Where a company intends to make a claim for the R&D corporation tax credit in respect of expenditure incurred on a qualifying building or structure in accordance with section 766D TCA 1997, the pre-filing notification form in respect of a claim under section 766D should be completed.

5. Further information in relation to the R&D corporation tax credit can be found in the Research and Development (R&D) Corporation Tax Credit Tax and Duty Manual Part 29-02-03.
